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**CHAPTER 19****TRANSACTIONS FOR OTHERS, TRANSACTIONS BY OTHERS,  
AND CROSS-DISBURSEMENT TRANSACTIONS****1901 GENERAL**

190101. Operating Locations (OPLOCs) and Finance and Accounting Offices (FAOs) may process disbursements and collections for other Department of Defense (DoD) activities. However, the preferred method is that the activity accounting for the funds cited process the transaction or the transaction is processed using the On-Line Payment and Collection (OPAC) system.

190102. Within Army and the Defense Finance and Accounting Service (DFAS) Indianapolis Network, transaction for others (TFO) and transaction by others (TBO) consist of payments or collections processed by one activity citing funds which are accounted for by another activity. These are called TFOs to the disbursing activity, but are TBOs to the activity accounting for the funds. Accounting activities serviced by the Directorate for Central Disbursing (DCD) can process payments and collections for each other as a “for self” transaction. These do not generate TFO/TBOs.

190103. A cross disbursement is when an OPLOC/FAO makes a payment or collection citing funds from another service or agency.

**1902 ACCOUNTING ACTIVITY RESPONSIBILITIES**

190201. Process, reconcile, manage and account for TFO/TBOs and cross disbursements. This includes maintaining rejected letter files, TBO control logs, TBO suspense files, TFO reject control logs, and TFO voucher suspense files where appropriate.

190202. Ensure TBOs receive the same emphasis as other disbursing transactions since they have the same impact on funding.

190203. Notify serviced activities immediately when a TBO disbursement indicates obligations are understated.

190204. Reject TBOs that meet the criteria in paragraph 190501.D.9.

190205. Research problems with serviced activities, disbursing and accounting personnel to resolve disputed charges. Problem areas include:

A. Insufficient documentation to determine if the transaction even belongs to the accounting activity.

B. Charges/credits belong to the accounting activity; however there is insufficient information for posting to the accounting records. Avoid rejecting vouchers of this type because of excess costs and delays. In many instances something on the voucher will identify the responsible fund holder and a phone call will elicit the missing information.

C. Charges/credits are out of sequence. For a long-term contract this indicates a previous payment has not been received. Contact the activity that made the payment to determine status.

D. Charges/credits from the Defense Joint Military Pay System (DJMS) are received with no support other than a listing with name, social security number (SSN), reason for deduction, dollar amount, and the military pay input station number. Obtain additional information for these transactions from personnel at the DJMS input station identified on the listing.

E. Transaction is charged/credited to incorrect appropriation.

1. If the TBO is from disbursing station symbol number (DSSN) 6469, 6422, or 6356, accept the TBO into the appropriation listed on the RCS CSCFA-110 report even though that appropriation is incorrect. The accounting activity will initiate a contract reconciliation. If the appropriation cited on the TBO is one that the serviced activity has no authority to use, the accounting activity will initiate the reconciliation package but not accept the TBO. The TBO will remain on the uncleared. Once the adjustment TBO is received, the accounting activity will process both the original TBO and the adjustment TBO which will result in a zero affect.

2. If the TBO is from a DSSN other than those listed in paragraph 190205.E.1 above, accept the TBO as a charge/credit to the correct appropriation. No SF 1081 is required as the DFAS Center for Sustaining Forces - Indianapolis will make the Treasury adjustment.

### 1903 AUTHORIZED TFO/TBOS

190301. Travelers will submit their claims, regardless of the funding station, to the DFAS Indianapolis Network OPLOC/FAO that normally services their unit/station. The only exceptions are:

A. Defense Military Pay Offices (DMPOs) will process only military permanent change of station (PCS) and temporary duty (TDY) in conjunction with PCS claims.

B. Claims citing 97X4930.5L\*\* will be sent to DFAS-CO for processing.

C. Claims citing Air Force or Navy funds will be processed per paragraph 191001.

190302. Vendor pay processing sites may process vendor transactions as TFO/TBOs under the conditions listed below.

- A. Payment has multiple fund cites.
- B. Payment must be made in a foreign currency.
- C. Payment is made by the DFAS Center for Sustaining Forces - Indianapolis Transportation Operations.
- D. Payment is to government-owned contractor-operated (GOCO) facilities.
- E. Payment is for a contract administered by the Defense Contract Management Command and paid by DFAS-CO.
- F. Payment cites fiscal station numbers (FSNs) 44210, 36253, or 05113.

1904 PROCESSING TFOS

190401. RCS CSCFA-110 Report.

A. The RCS CSCFA-110 report is a detailed listing of TFO and cross disbursements. Accounting activities will provide this report, with supporting documentation, weekly to the charged accounting activity for TFOs or to DFAS Center for Sustaining Forces - Indianapolis for cross-disbursing transactions that are not processed through the Defense Cash Accountability System (DCAS). See paragraph 190402 for supporting documentation requirements for TFO/TBOs. See paragraph 191005 for cross-disbursing guidance. Negative reports are not required.

B. The report includes transactions processed through close of business (COB) on Thursday and is mailed no later than Friday. When the Friday mailing cannot be met with the Thursday cutoff, the weekly cycle will then be for transactions processed through the COB on Wednesday. The last cycle in each month will end on the last business day of the month to be consistent and permit reconciliation with the month-end RCS CSCFA-302. When the first weekly cycle has less than three workdays, combine it with the next weekly cycle and process the two as one cycle. When the last weekly cycle has less than three workdays, combine it with the prior weekly cycle and process the two as one cycle.

C. This report is not generated for transactions processed through DCD for another customer of DCD.

D. All RCS CSCFA-110 reports will include a telephone number (DSN or commercial), a point of contact (POC), and e-mail address for the accounting activity preparing the report. This entry may be rubber stamped. The envelope transmitting the report will be conspicuously marked "CSCFA-110 REPORT, DO NOT OPEN IN MAIL ROOM".

E. Each accounting activity serviced by DCD generates its own RCS CSCFA-110 report for transactions citing fiscal station numbers not serviced by DCD. The accounting activity is identified by a site code. The site code is system generated and will appear on the RCS CSCFA-302-T and RCS CSCFA-304 reports as well as the RCS CSCFA-110 report.

F. Once we move towards paperless environment hardcopy RCS CSCFA-110 reports will not be provided. Information will be available electronically.

G. The accounting activity will:

1. Ensure that the transactions are being charged to the right fiscal station.
2. Make any necessary corrections to the RCS CSCFA-110 report as necessary. This could preclude sending a TFO to the wrong accounting activity.
3. Maintain a copy of all RCS CSCFA-110 reports for at least one year or until all correspondence pertaining to that period has been resolved, whichever is later.

190402. Supporting Documents for the RCS CSCFA-110.

A. The RCS CSCFA-110 report will include copies of applicable vouchers with supporting documentation when required.

B. Accounting activities will provide hardcopy supporting documents to all accounting activities being charged when:

1. The transaction is a collection.
2. There is no standard document number (SDN) or the SDN is incomplete.
3. The transaction is a cross-disbursement (except if processed through DCAS).
4. The transaction is for FSNs 44210, 36253, or 05113 (Foreign Military Sales (FMS) transactions).
5. The transaction cites appropriation 97X8242.

C. For all other transactions other than those listed in paragraph B above, accounting activities only need to provide hardcopy supporting documents with the RCS CSCFA-110 report to those activities being charged when the charged activities have indicated the need for supporting hardcopy documents as described below:

1. All accounting activities will provide a copy of supporting documents with the RCS CSCFA-110 report when the accounting activity being charged is not supported by DCD (DSSN 5570).

2. Accounting activities, whose disbursing support is not provided by DCD, will provide a copy of supporting documents with the RCS CSCFA-110 report when the accounting activity being charged is supported by DCD, unless the accounting activity being charged states that the supporting documents are not needed.

3. Accounting activities, whose disbursing support is provided by DCD, do not produce an RCS CSCFA-110 report when the accounting activity being charged also is supported by DCD. The exception to this is DFAS-Rock Island and DFAS-St. Louis. These two OPLOCs produce RCS CSCFA-110 reports and will provide them with supporting hardcopy documents to the other accounting activities receiving disbursing support from DCD. DFAS-Rock Island and DFAS-St. Louis require an RCS CSCFA-110 report and supporting hardcopy documents when being charged by accounting activities receiving disbursing support from DCD.

D. The voucher copies will be complete, readable, accurate, accompanied by proper supporting documentation, pertinent to the receiving entity, and in the same sequence as reported on the RCS CSCFA-110.

E. The voucher and/or supporting documents will contain sufficient information to permit accountants at the receiving activity to process the transaction. Include the complete accounting classification.

★ F. Activities requiring supporting documents for transactions processed by DSSN 5570 will use available systemic means to obtain the necessary information, determine what activity (i.e., OPLOC-Rome) originated the transaction and if necessary, contact that activity to resolve the problem.

190403. RCS CSCFA-302 Report. Cite in this monthly report transaction report codes (TRC) 34A and operating agency (OA) 90 and cross-disbursing (OA 00, TRC 36B). The accounting activity will ensure this data is compatible with the RCS CSCFA-110 before dispatching the month-end RCS CSCFA-302 report.

#### 1905 PROCESSING TBOS

##### 190501. Processing the RCS CSCFA-110 report.

A. Accounting activities will process the RCS CSCFA-110 report received from other accounting activities in its entirety by suspending, accepting, or rejecting each transaction within 5 workdays.

★ B. Suspend a transaction only if it cannot be identified to an obligation and it requires further research. Record the suspended transactions (FMS excluded) in project 996600 (TFO/TBO suspended transactions) using the appropriation on the RCS CSCFA-110 report. Transactions recorded into suspense project 996600 must be cleared within 60 days. Accounting activities must track these transactions to ensure they are cleared within the required timeframe. Use an SF 1081 to reverse the suspended transaction.

C. Vouchers may be partially accepted and partially rejected as long as the total acceptance and rejection equals the RCS CSCFA-110 total.

D. On receipt of a RCS CSCFA-110 report from other accounting activities or DFAS Center for Sustaining Forces - Indianapolis, the funded accounting activity will:

1. Annotate the TBO control log, if used. The TBO control log is used to record and control the TBO transmittals that are received.
2. Ensure that supporting vouchers are received for each transaction cited on the report and that the supporting voucher and RCS CSCFA-110 report amounts balance.
3. Contact the office that sent the transactions if additional information is needed to process the transactions.
4. Review the transactions to determine the appropriation/fund to be charged/credited.
5. Determine whether the transaction will be accepted, rejected, or suspended.
6. Forward transmittals to the right accounting activity if sent to your activity by mistake. Transmittals can only be forwarded if they were charged to another accounting activity, but mailed to your activity by mistake.

★ 7. Accept the transaction and liquidate previously established obligations or accounts receivables. See paragraph 190205.E. for policy on accepting transaction into appropriation cited or accepting into correct appropriation. Do not prepare an adjustment document if the appropriation to be charged is different than that cited on the voucher and/or RCS CSCFA-110 report. After accepting the charge in the different appropriation, prepare a letter/memo/form to the originating activity informing them of the appropriation charged. The originating activity should adjust their internal records to reflect this adjustment. DFAS Center for Sustaining Forces - Indianapolis will make TBO U.S. Treasury adjustments to appropriations upon comparison of TFO transactions reported on the RCS CSCFA-302 report and TBO clearance transactions reported on the RCS CSCFA-304 report.



8. Report all TBOs to DFAS Center for Sustaining Forces - Indianapolis in the monthly RCS CSCFA-304 citing TRC 35A, B, C, or D for disbursements and 27K or L for reimbursements and the OA of the funded activity. STANFINS users will use the site codes identified on the RCS CSCFA-110 report or in Table 19-1 to clear TBOs. If there is no site code identified for an activity, use the second two positions of the DSSN.

9. Reject the transaction if it meets one of the following reasons:

a. The charge or credit is not applicable to your accounting station and you cannot determine where it belongs. If you can determine where the transaction belongs, do not reject the transaction; transfer it to the correct accounting activity. Do not reject a transaction just because it creates a negative unliquidated obligation (NULO) or the appropriation cited is in error.

b. The charge or credit is a duplicate.

c. The RCS CSCFA-110 report is not supported by detail vouchers (missing or wrong amount supplied) when supporting documents are required. However, if the supporting vouchers equal the RCS CSCFA-302 (transmittal recap), do not reject.

d. The RCS CSCFA-302 (furnished to the accounting activity via the transmittal recap report from DFAS Center for Sustaining Forces-Indianapolis) does not equal the RCS CSCFA-110 report and the supporting vouchers do equal RCS CSCFA-110.

190502. Reporting Rejected TBOs.

A. The accounting activity will return rejected TBOs to the originating activity by the same path and through the same processing mechanisms as that used to forward the transaction originally.

B. The accounting activity reports a rejection on the RCS CSCFA-304 report with OA 99 and TRC 35C. Prepare a "notification of rejected TFO memorandum" and send it, with copies of the rejected vouchers and documents, to the originating activity within five workdays from date of rejection. Reject memorandums will provide a specific reason why the charges are not applicable. If the reject is for a duplicate payment, provide information about the previously paid voucher. See figure 19-1 for a sample reject memorandum.

C. DFAS Center for Sustaining Forces - Indianapolis will reconcile amounts reported as OA 99 on the RCS CSCFA-304 report to the notification of receipt. The rejected transaction on the RCS CSCFA-304 report will clear the charge in the funded fiscal station's file and will automatically create a charge in the U.S. Army disbursing activity's uncleared file.

190503. Returning Transactions to DCD. Accounting activities are not authorized to reject transactions which cite DSSN 5570 as the disbursing activity. If a problem exists with

the transaction, contact the POC on the RCS CSCFA-110 report. If it is determined that the transaction must be returned to DCD, accept the transaction and then transfer it (using an SF 1081) to the originating accounting activity. The originating accounting activity is identified on the RCS CSCFA-110 report by the site code.

190504. TBOs Received from DJMS.

A. If a TBO received from DFAS Center for Operating Forces -Indianapolis, Military Pay Operations cannot be cleared, the accounting activity will obtain supporting documentation directly from the DJMS input station.

B. If the supporting documentation shows that another accounting activity should be charged, clear the transaction. Prepare a SF 1081 reversing the original transaction and charging it to the appropriate accounting activity. This will result in a for-self correction and a new TFO to the correct accounting activity. The remarks section of the SF 1081 will clearly state all the facts necessitating the preparation of the SF 1081, including original voucher number, name, and SSN of the individual involved.

C. If it is determined that the TBOs are duplicate transactions (that is, duplicate collection):

1. Clear the transaction in the appropriation cited on the voucher and cite project 9966.

2. Notify the DJMS input station that a duplicate collection was received.

3. Monitor subsequent TFO transmittals from DSSN 5570 for an offsetting disbursement.

4. Transfer the duplicate collection amount to miscellaneous receipt account 21R3200, if no offset has been received after 90 days.

1906 PROCESSING REJECTED TRANSACTIONS

190601. Receipt of Reject Letters and Documentation. Accounting activities will file reject letters and documentation (by FSN) until receipt of the TFO/TBO Reporting System Total Uncleared report from DFAS-IN. If desired, the accounting activity may keep a TFO Reject Control Log. The log will serve as a ready reference to determine if a reject letter had been received and cleared.

190602. Receipt of TFO/TBO Reporting System Total Uncleared Report. Upon receipt of this report, the accounting activity will:

- A. Examine the rejected vouchers, supporting documents, and the reason for rejection.
- B. Initiate a telephone call, message, or letter requesting notification of the rejected TFO voucher when a reject is on the uncleared listing received from DFAS Center for Sustaining Forces - Indianapolis and the notification of the rejected TFO voucher was not received.
- C. Process the appropriate adjustment document (SF 1081) to reverse the original TFO transaction and process the correct transaction. The reversal transaction must cite OA 99, TRC 34A, and the opposite sign of the original TFO. The other half of the transaction will either be processed as a new TFO (OA 90, TRC 34A) or be processed as a "for self" transaction.
- D. Not include the OA 99, TRC 34A reversal transaction in any subsequent RCS CSCFA-110 report.
- E. Attempt to resolve the problem of invalid TFO rejects by working with the rejecting accounting activity.
- F. Attach a copy of the SF 1081 (paragraph C above) to the reject letter and file it.
- G. Post the clearance of the reject to the TFO Reject Control Log (if used) and the TFO/TBO Reporting System Total Uncleared Report.

190603. Army Working Capital Fund (AWCF). Accounting activities that provide accounting support for AWCF will research rejected transactions and maintain an audit trail of actions taken to correct rejected transactions.

1907 CLEARING/ABSORBING NOMINAL TFO/TBOS

190701. These procedures provide for the clearance or absorption of nominal and/or aged uncleared TFO/TBOs that cannot be cleared using normal procedures.

190702. The following types of TFO/TBOs are excluded from these clearance/absorption procedures:

- A. The appropriation charged is FMS, 97/11X8242.
- B. The charged activity has reason to believe there is an element of fraud.
- C. The transaction is for a travel advance for which collection action has not been initiated.

190703. Charged activities will absorb/clear individual transactions less than \$250 or transmittals with a remaining uncleared balance of less than \$250. It is not cost effective to continue research for these nominal amounts. Cite the appropriation indicated on the documents or uncleared listing. Obtain obligation authority from fund holder before clearing/absorbing.

190704.

A. Uncleared TFO/TBOs that do not fall into the categories in paragraphs 190702 and 190703 must continue to be researched and corrected unless written approval to discontinue research efforts is obtained from the Assistant Secretary of the Army for Financial Management and Comptroller (ASA(FM&C)), the comptroller of a defense agency, or the comptroller of a DoD field activity not part of a military department. Requests going to the ASA(FM&C) must go through DFAS-IN (DFAS-IN-AA, FAX 317-510-7446).

B. See the Department of Defense Financial Management Regulation (DoDFMR), Volume 3, Chapter 11 for specific guidance on putting together the request packet. In addition to these requirements, prior to requesting approval to discontinue research efforts, the accounting activity must have:

1. Made two attempts (at 30 day intervals) to obtain the missing information. Attempts must be documented.

2. Rejected the transaction at least once and the transaction was recharged to the accounting activity.

3. Requested assistance with obtaining supporting documentation from fund holder. Request must be documented.

4. Provided heads-up to fund holder that a request for discontinuance of research will be made.

C. When written permission to discontinue research efforts is received, obtain obligation authority from the fund holder. Once this is received, the accounting activity will record the obligation and clear the transaction.

#### 1908 CROSS-DISBURSING RESPONSIBILITIES

190801. The DoD components, through their program managers, are responsible for:

A. Ensuring source obligating documents contain complete and accurate accounting information.

B. Ensuring obligations are promptly recorded in accounting systems.

C. Assisting accounting and disbursing activities in resolving rejected cross disbursements due to erroneous, incomplete, or unsupported accounting data.

190802. Entitlement activities (activity initiating the transaction) are responsible for:

A. Recording the complete accounting classification on disbursement and collection vouchers.

B. Verifying that the accounting data is valid.

C. Returning documents with incomplete or invalid accounting data to the initiating program office.

D. Providing legible copies of disbursement and collection vouchers and supporting documents to the accounting activity when required.

E. Meeting the established time frames for processing cross disbursed transactions and for responding to requests about rejected cross-disbursements.

190803. Accounting activities (OPLOC/FAO) are responsible for:

A. Timely posting cross disbursed transactions.

B. Initiating contact with the disbursing activity about incomplete or erroneous cross-disbursements.

C. Rejecting unresolved cross disbursements within the established time frames.

1909 EXCLUSIONS FROM CROSS-DISBURSING POLICY.

This policy does not apply to interfund transactions, centralized transportation payments made by DFAS Center for Sustaining Forces - Indianapolis' Transportation Directorate, open allotment transactions, and transactions covered by the memorandum of agreement with the U.S. Coast Guard.

1910 CROSS-DISBURSING FOR OTHER SERVICES (OTHER THAN FMS)

191001. Cross-Disbursing Travel Claims. Travel claims may be cross disbursed if it meets one of the following criteria:

A. Travel is funded by multiple funding sources or open allotment.

B. Travel is performed entirely outside the continental U.S. (OCONUS) or travel is funded by an activity located OCONUS but performed in the continental U.S. (CONUS) (Hawaii and Alaska are considered CONUS for this purpose).

C. Travel is funded by special access (classified) programs.

D. Travel is required as the result of a deployment, an emergency, or a disaster. An emergency is defined as a catastrophe that requires federal emergency assistance to supplement state and local efforts. A disaster is defined as a catastrophe that in the determination of the President warrants major disaster assistance.

E. Accounting activity has no disbursing capability.

F. Travel transactions being processed by the reengineering travel transition office (RTTOs) pilot test sites.

191002. Air Force Exceptions

A. The Air Force is authorized to allot funds to Army activities to finance Air Force operations. Army activities, holding these allotments, are authorized to disburse these funds as "for self" transactions. Such disbursements are not categorized as cross-disbursing transactions. Report these on the RCS CSCFA-302 as TRC 36C, OA 00.

★ B. Activities that **do not use DCAS** will exclude disbursement transactions for Air Force open allotments (except for those applicable to casual payments, cost-charge transportation requests (TRs), and meal tickets) and report them on the RCS CSCFA-302 as TRC 36A. No hard-copy vouchers are required. **Activities that use DCAS** will report these open allotment transactions as TRC 36B.

★ 191003. Casual Payments. Activities that **do not use DCAS** will process casual payments for Air Force, Navy, Marine Corps, and Coast Guard members using TRC 36A. **Activities that use DCAS** will report these casual payments as TRC 36B.

191004. Cross Disbursements for Foreign Payments. Foreign payments made for other DoD components that are under foreign currency fluctuation (FCF) procedures require a charge to the funding appropriation at the budget rate for the fiscal year involved and a charge or credit to the appropriate centrally managed allotment (CMA) for the difference. Vouchers will cite both the funding appropriation and the CMA. When making foreign currency payments for other DoD components not under foreign currency procedures, charge the total amount to the funding appropriation. Cross-disbursed FCF expenses related to the Defense Health Program (DHP) (97\*0130.18\*\*) will be processed by charging the total actual expenses to the direct funded appropriation and the difference between the actual and budget rates should only be identified on the voucher. The other service's funded station will transfer from the funded appropriation to the FCF appropriation.

**191005.      Reporting Requirements.**

A.      Unless otherwise stated, use TRC 36B and OA 00 for cross-disbursing transactions.

B.      Transactions citing other services' appropriations must include certain information. See Tables 19-1, 19-2, and 19-3 for explanations of what is required for transactions citing Navy, Marine Corps, Air Force, and Treasury Index (TI) 97 appropriations. If DFAS Center for Sustaining Forces - Indianapolis contacts the originating activity requesting the missing appropriation information and such information is not received, DFAS Center for Sustaining Forces - Indianapolis will return the documents to the originating activity. If the originating activity still does not respond, the transaction will be rejected to the originating activity.

C.      Each accounting activity will prepare an RCS CSCFA-110 report within 3 days after the close of the weekly cycle. Additionally, prepare a cross-disbursing control record per Chapter 30. Send this package to DFAS-Indianapolis Center, ATTN: DFAS-IN/AAZ 8899 East 56th Street, Indianapolis, IN 46249. Either the RCS CSCFA-110 report or the supporting documents must include the DSSN, cycle number, voucher number, appropriation, limitation or subhead, amount, fiscal station number, and standard document number. The RCS CSCFA-110 report must be annotated with a point of contact and telephone number. If supporting documents are not available, the RCS CSCFA-110 must be so annotated. All transactions for cross disbursements cited on the RCS CSCFA-110 report must be in agreement with the RCS CSCFA-302-T report. Pen and ink changes on the hardcopy RCS CSCFA-110 report and/or vouchers are not acceptable. For accounting classifications cited in error, a memo entry must be annotated on the hardcopy RCS CSCFA-110 stating the subsequent month/TL number when the SF 1081 adjustment will be reported on the RCS CSCFA-302-T. Failure to follow these procedures will result in a chargeback to the budget clearing account 21F3875.0500.

D.      At month-end, the accounting activity will prepare and send the RCS CSCFA-302 report to DFAS Center for Sustaining Forces - Indianapolis for all cross-disbursing transactions.

**191006.      Responding to Requests for Information.** OPLOCs/FAOs are responsible for responding to requests for additional information on transactions your activity cross-disbursed. These requests may come from DFAS Center for Sustaining Forces - Indianapolis, other DFAS centers and/or the other services' accounting activities. Failure to respond to these requests within 30 days (for DFAS-owned activities) or 90 days (for non-DFAS-owned activities) will result in the transaction being charged back to your activity.

**191007.      Receipt of Rejected Cross Disbursement.**

A.      When an OPLOC/FAO receives a rejected cross disbursement (chargeback) from another service, they must accept it and try to resolve it. DCD will transfer

the chargebacks they receive for DSSN 5570 to the DCD activity that initiated the cross disbursement.

B. If the OPLOC/FAO can provide adequate justification for the initial transaction, transfer the charge or credit back to the other service's accounting activity using normal cross disbursing procedures. The OPLOC/FAO must provide explanation for the charges or credits on the SF 1081.

★ C. The OPLOC/FAO either must clear the chargeback within 60 days or establish a loss of funds. See Section 1919 for details.

191008. Cross Disbursement Chargeback Policy for Reported Differences. Sometimes there are differences between the amounts DFAS Center for Sustaining Forces - Indianapolis provides to Treasury on the consolidated statement of transactions and the amounts reported by the OPLOC/FAO on the RCS CSCFA-110 reports. When this happens:

A. DFAS Center for Sustaining Forces - Indianapolis will work with the OPLOC/FAO to clear the differences. Monthly, DFAS Center for Sustaining Forces - Indianapolis will provide OPLOC/FAOs with an aged suspense listing of the differences.

B. DFAS Center for Sustaining Forces - Indianapolis will transfer any differences not cleared within 180 days to the budget clearing account (XXF3785.0X00) and forward the chargebacks to the OPLOC/FAO by the following accounting month.

★ C. The OPLOC/FAO must accept valid chargebacks from the other services for the differences not resolved within 180 days and continue trying to resolve the chargebacks. If the OPLOC/FAO can provide adequate justification for the transaction, they must transfer the charges or credits back to the other service's accounting activity using normal cross disbursing procedures. The OPLOC/FAO must provide an explanation for the charges or credits on the SF 1081. See Section 1919 for procedures to process chargebacks.

★ D. DFAS Center for Sustaining Forces - Indianapolis will charge back department 17, 57, and 97 (DBOF and FMS only) Unreconciled Input Data Report (UIDR) differences aged over 90 days for CONUS and 120 days for OCONUS. Chargebacks will cite budget clearing account 21F3875.0500, TRC 34A and a reversal to the other agency's appropriations originally charged. Do not reject these chargebacks. They must be worked and cleared in accordance with guidance in Section 1919.

191009. Exclusions from Chargeback Procedures. Unless the transactions fall into the categories below, they are subject to chargeback procedures described in paragraphs 191006 and 191008. Accounting activities will post excluded transactions to appropriations in which they were originally reported or to their mission funds. Transactions excluded from chargeback procedures are:

A. Transactions and processes identified in section 1909.



B. Rejects for dollar amounts of \$250 (debits and credits) and below except transactions related to travel advances and settlements, pay entitlements, foreign military sales, and fraud.

1911 PROCESSING CROSS DISBURSEMENTS RECEIVED FROM OTHER SERVICES

191101. Process Transactions. Process and clear transactions disbursed or collected by other services for your accounting activity as soon as possible but no later than the accounting month immediately following receipt of the cross-disbursed transactions.

191102. Request Additional Information. Contact the originating disbursing activity in writing (or other documented means) within 10 workdays of identifying a problem to request additional information. The request must specify the problem and/or documentation needed and include point of contact with telephone number and telefax numbers. Suspend the request for 30 days if the charging activity is DFAS-owned or 90 days if the charging activity is non-DFAS-owned. Problem transactions are when:

A. The disbursing activity did not provide a disbursement or collection voucher or the voucher is illegible.

B. The back-up (documents supporting the disbursement or collection voucher) is incomplete (for example, does not include the DSSN, cycle number, voucher number appropriation, limitation or subhead, amount, FSN, or standard document number) or is illegible.

C. The amount on the transmittal (other services equivalent to the RCS CSCFA-110 report) does not agree with the amount on the voucher and/or back-up documentation.

D. This is a duplicate or erroneous transaction.

E. The transaction cites an invalid FSN.

191103. Transaction Belongs to Another Department. Immediately transfer accountability for a cross disbursed transaction that is received with a departmental code and basic symbol other than Army (21 or 97 with Army limit) to the disbursing activity that initiated the transaction. Use an SF 1081 (Voucher of Withdrawals and Credits) and cite the disbursing office budget clearing account, XXF3875.0X00. Note: the first two Xs identify the disbursing activity department code and the third X in the limitation field identifies the accountable center as follows: 5-Army/DFAS-IN, 4-Navy/DFAS-CL, 6-Air Force/DFAS-DE, 7-DoD Agencies, 3-Coast Guard.

191104. Reject the Transaction.

A. If the other service's disbursing office (or applicable office where supporting documents are maintained) does not provide the requested data or take corrective action within the prescribed time frames, the accounting activity will reject the transaction to DFAS Center for Sustaining Forces - Indianapolis. Prepare a reject packet and forward it to DFAS Center for Sustaining Forces - Indianapolis NLT the end of the accounting month immediately following the expiration of the 30 or 90 day period. The accounting activity must include a cover memorandum with the documentation packet. The cover memorandum must be signed by the FAO, OPLOC Deputy Director for Accounting, or designee. The cover memorandum must include a statement that the documentation is complete and that all efforts to remedy the problem via communication with the paying station have failed.

B. DFAS Center for Sustaining Forces - Indianapolis will reverse rejects received from accounting activities that are not appropriately documented. The reversal will be to the appropriation and FSN originally cited.

191105. Transactions from DFAS-Japan. The centralized paying office for commercial land and air transportation within Japan (DFAS-Japan) is authorized in lieu of paid copies to send a Register List-Yen Account through cross-disbursing. When copies of transportation documents are required, contact the originator of the transportation document, not the DSSN listed on the by-others register. The machine listing register should reflect either the GBLOC or the Department of Defense Activity Address Directory (DODAAC) number where the transportation document originated. GBLOC addresses may be found in AR 55-355, Appendix I and DODAAC addresses in DoD 4000.25D. If they cannot furnish a copy, prepare a DD Form 870 (Request for Fiscal Information Concerning Transportation Requests, Bills of Lading and Meal Ticket) and submit to DFAS-Japan/FVT, Transportation Audit Branch, Unit 5220, APO AP 96328. If no response from DFAS-Japan, reject the document with the DD Form 870 back to DFAS Center for Sustaining Forces - Indianapolis.

#### 1912 PROCEDURES FOR DEPARTMENT 97 FUNDS

191201. When an activity within the DFAS Indianapolis Network processes a payment citing Department 97 funds which are accounted for by another DFAS Indianapolis Network affiliated activity, NSA, or DSWA, process the transaction as a TFO using TRC 34A and OA 90. Follow the procedures in section 1904.

191202. Process payments for any of the following as a TRC 36B.

A. Transactions for other services.

B. Transactions with six position fiscal station numbers for which the first position is not equal to zero, except as noted in paragraph 191202C below.

C. Transactions for the following FSNs: 009208, 018002, 018125, 019144, 029040, 033148, 033181, 036251, 041204, 044073, 044201, 044203, 044206, 049012, 049187, 049204, 049205, 049447 (limits 1120 and 2020 only), and 049451.

**1913 MODIFIED CROSS-DISBURSING PROCEDURES FOR DEPARTMENT OF DEFENSE DEPENDENT SCHOOLS (DODDS)-USAREUR**

DFAS Indianapolis Network affiliated OPLOCs/FAOs will process DODDS disbursements and collections using modified cross-disbursement procedures so the detail RCS CSCFA-110 reports and the supporting documentation will be transmitted directly to the DODDS-Germany Regional Office. The proper TRC for the RCS CSCFA-302 reports is TRC 36B. DFAS Center for Sustaining Forces - Indianapolis will continue to provide the Army Cross-Disbursing Unreconciled Input Data Listings (see Chapter 29) to DODDS-WASH DC but without supporting vouchers and documentation. The DODDS-WASH DC will have the responsibility to ensure their accounts being reported against are reconciled and in agreement with DFAS Center for Sustaining Forces - Indianapolis. This modified system eliminates the handling of vouchers at both headquarters, which provides both a cost and a time savings.

**1914 MODIFIED CROSS-DISBURSING PROCEDURES FOR DEFENSE AUTOMATED PRINTING SERVICE (DAPS)**

Under these procedures the DAPS will furnish DFAS Center for Sustaining Forces - Indianapolis a listing of all the printing jobs they have completed and are billing to the OPLOCs/FAOs. DAPS will not furnish a copy of the voucher or the obligation document DD Form 282 (DoD Printing Requisition/Order). DFAS Center for Sustaining Forces - Indianapolis will send the listing to the accountable OPLOC/FAO for liquidation of obligation and recording the disbursement. If additional information is required to process the charge, the OPLOC/FAO should contact the defense printing office cited on the listing. The charge/clearance will be processed through the RCS-CSCFA 304 report.

**1915 DEFENSE CASH ACCOUNTABILITY SYSTEM (DCAS)**

191501. Additional Information. See DFAS-HQ Standing Operating Procedures (SOP) located on the internet at [dfas4dod.dfas.mil/centers/dfasin/library/](http://dfas4dod.dfas.mil/centers/dfasin/library/) and [www.asafm.army.mil/dfas/](http://www.asafm.army.mil/dfas/). Also see the DCAS system manuals.

191502. Input to DCAS. Activities initiating a transaction (paying activity) that will be processed through DCAS will access DCAS daily to review the transaction and enter the required supplemental data. The supplemental data should be available from the supporting documents. If the supporting documents do not contain the required supplemental data, follow the guidance in the SOP referred to in paragraph 191501. Activities must ensure that the supplemental data entered into DCAS matches the supporting documents. Once the supplemental data passes the DCAS edits, the transaction is distributed to the applicable accounting center. The DFAS standard is to distribute the transaction to the applicable accounting center within three to five work days from date of payment.

191503. Processing DCAS Transactions. Accounting activities will access the Operational Data Store (ODS) daily and pull down transactions charged to fiscal stations they

support. The DFAS standard is to post DCAS transactions to the accounting records within five work days of receipt. The transactions will be reviewed for completeness and if the data is complete, processed into the accounting system during the next update. If the transaction is incomplete, contact the originator of the transaction and obtain the information necessary to post the transaction. If no response is received within 30 calendar days from date of request, reject the transaction to DFAS Center for Sustaining Forces - Indianapolis.

191504.        Mailing Supporting Documents to DFAS-DE. DFAS-DE has identified certain transactions that require supporting documents to be mailed to DFAS-DE, 6760 E. Irvington PL, Denver, CO 80279-9000. These transactions are others for non-FMS and Security Assistance Air Force transactions. See the SOP referred to in paragraph 191501 for more specific information.

190505.        Chargebacks. DFAS Center for Sustaining Forces - Indianapolis will charge back DCAS transactions that are UIDR differences after 60 days. Chargebacks will be to the budget clearing account 21F3875.0500. Activities must clear these chargebacks in accordance with paragraph 151008.C.

191506.        Reporting Requirements. See Chapter 28 for monthly reporting requirements.

#### 1916    DFAS CENTER FOR SUSTAINING FORCES - INDIANAPOLIS RESPONSIBILITIES

191601.        DFAS Center for Sustaining Forces - Indianapolis will maintain control over all TFOs and cross disbursements until they are cleared by the charged activity. DFAS Center or Sustaining Forces - Indianapolis will edit data received through RCS CSCFA-302 and RCS CSCFA-304 and enter that into the clearance system. DFAS Center for Sustaining Forces - Indianapolis will furnish disbursing and accounting activities with the Consolidated Expenditure Edit System - Monthly Edit Accepted Report, Consolidated Expenditure Edit System - Monthly Error Report, TFO/TBO Reporting System - Total Uncleared Listing, and TFO/TBO Reporting System - Transmittal Recap.

191602.        DFAS Center for Sustaining Forces - Indianapolis will maintain a file of uncleared items by FSN number in support of the net appropriation balances uncleared in OA 90 and OA 99. DFAS Center for Sustaining Forces - Indianapolis will send a monthly TFO/TBO Reporting System - Transmittal Recap to each accounting activity so that transactions that were not received can be identified and errors detected.

191603.        DFAS Center for Sustaining Forces - Indianapolis will review, analyze, and monitor cross-disbursements made by the DFAS Indianapolis Network for other accountable DFAS Centers and U.S. Government agencies as well as cross disbursements made by other DFAS Centers and U.S. Government agencies for the DFAS Indianapolis Network. These procedures include the internal control, balancing, and editing of hardcopy documents, listings, data electronically transferred and disks. After the data is processed it is distributed to the accountable activity in the DFAS Indianapolis Network and other DFAS Centers or U.S.

Government agencies. The cross-disbursing area also functions as a central point for all contacts between the paying and accountable activity within the DFAS Indianapolis Network and other DFAS Centers and U.S. Government agencies.

1917 INACTIVATED FAO/DAOS

The OPLOCs will research and clear the TFO/TBO and cross disbursing rejects for DAO/FAOs they assumed accounting responsibility for when the transaction occurred prior to the DAO/FAO closing. Report cleared transactions initiated for inactivated installations to DFAS Center for Sustaining Forces - Indianapolis using the FSN of the inactivated installation on the successor DAO/FAO's RCS CSCFA-304 report. Transfer amounts from the DAO/FAO of an inactivated installation to a successor DAO/FAO by processing a SF 1081, as appropriate.

1918 MODIFIED PROCEDURES FOR TRANSPORTATION PAYMENTS

191801. Modified TFO procedures allow the DFAS Center for Sustaining Forces - Indianapolis' Transportation Payments (hereafter referred to as Transportation Payments) to provide accounting activities a modified RCS CSCFA-110 report listing in lieu of supporting documentation. Since the implementation of electronic government bill of lading (GBLs), we are moving towards a paperless environment, the hardcopy RCS CSCFA-110 report and HBR 582 report eventually will not be provided. At that time information will be made available via electronic file. The modified RCS CSCFA-110 report listing, (see figure 19-2), will be used in the same manner as a TFO voucher.

191802. Each accounting activity is provided a set of microfiche that contains all of the transportation documentation that was TFO'd. Microfiche has been replaced with CD-ROMS effective July 31, 1998, and contains only paper GBLs, BTRs, and Mts for non-EDI (electronic data input) payments. EDA (electronic data access) provides a website for the purpose of querying and viewing EDI GBLs and modifications. To be placed on distribution for CD-ROMS, submit request to the Directorate for Transportation Payments, Document Management Center, 8899 East 56th Street, Indianapolis, IN 46249-0466. The web site is on the internal DoD network. Access to EDA may be gained through local information management channels to DAPS, DFAS-OGDEN, DSN 777-6158.

191803. If a copy of the documentation is not available at the accounting activity, customers are urged to satisfy their requests for documents previously submitted on DD Form 870 using the following methods:

- A. First, use the available CD-ROM or EDA.
- B. Second, contact the issuing transportation office if the GBL is not available on CD-ROM or EDA.
- C. Last, submit a DD Form 870 by the accountable fiscal station number for GBLs over \$1000 to the Directorate for Transportation Payments, Accounting Division, ATTN:

DFAS-IN/RTEB, Indianapolis, IN 46249-0601. (Figures 19-3, 4, and 5). Transportation offices are required to send each accounting activity the applicable GBLs, TRs, or MTs citing the DAO/FAO funds. These documents are required to record obligations for the related transportation document.

191804. The following are documents utilized by Transportation Payments to communicate information to each accounting activity when required.

A. Figure 19-6 is a memorandum used by Transportation Payments' to notify accounting activities of "rejected" transactions that have been charged back and processed as an "OA 90" through the TFO system.

B. Figure 19-7 is a memorandum used by Transportation Payments to notify the accounting activity that the original document failed to include valid information and an adjustment was processed by Transportation Payments.

C. Figure 19-8 is a memorandum used by DFAS-IN/FTE Director for Transportation Operations to request valid information from transportation offices in reference to transportation documents that were adjusted by DFAS-IN, Transportation Operations.

D. Figure 19-9 is a memorandum used by Transportation Payments to notify the accounting activity of the action that was taken in reference to their TFO rejects.

#### 1919 PROCESSING CHARGEBACKS

★ 191901. Accounting activities will receive chargebacks for many reasons (e.g., UIDR differences, DCAS undistributed transactions, and cross disbursements). Use the steps outlined below to process these chargebacks.

★ 191902. Accounting activities will:

★ A. Process an RCS CSCFA-304 acceptance against their Budget Clearing Account F3875.0111 (unless otherwise specified) immediately upon receipt of a chargeback.

★ B. Clear the transaction within 60 calendar days of receipt of the chargeback. Start research immediately upon receipt of the chargeback.

★ 1. Reverse the acceptance of the chargeback when documentation provided with the chargeback does not identify your accounting activity as the originator of the original transaction.

★ 2. Process an SF 1081 to transfer the transaction from budget clearing account F3875.0111 to the correct appropriation when additional information is found to support the transaction.

19-23

**STANDARD ACCOUNTING LINE**  
**FOR**  
**NAVY OR MARINE CORPS TRANSACTIONS**

1. Sample Navy or Marine Corps Appropriation:

AA1791106 27AO 222 62613 O 062613 2D OEQ162 M62613EQ162 O DOCNUMBER123456  
XXXXXXXXXXXXX

2. Explanation of Appropriation Elements (using the above sample):

a. AA - Accounting Classification Reference Number (ACRN). This is a two position field assigned to each line of accounting classification data cited on supporting documentation.

b. 17 - Department. This is a two position field used to identify the department or agency responsible for the administration of the funds. In this example, 17, depicts Navy and Marine Corps.

c. 9 - Fiscal Year. This is a one position field used to indicate the year of fund availability or use.

d. 1106 - Basic Symbol. This is a four position field used to indicate the broad category of funds being used.

e. 27AO - Subhead. This a four position field used to specifically identify the type of funds being used and the offices administering the funds.

f. 222 - Object Class (OBCLS). This is a three position field used to provide additional detail about the nature of products and services acquired to the Office of Management and Budget.

g. 62613 - Bureau Control Number (BCN). This is a five position field which identifies the agency which authorizes the allotment and provides essential information for budgeting processes.

h. O - Suballotment (SA). This is a one position field assigned to identify a suballotment holder or multiple operating budgets issued to one UIC under the same subhead.

i. 062613 - Authorized Accounting Agency (AAA). This is a six position field used to identify the activity designated to perform the accounting for an allotment.

Table 19-1



j. 2D - Transaction Type Code (TC). This is a two position field used to classify transactions for specific uses by either register reporting activities or by transaction recipients.

k. OEQ162 - Property Accounting Agency (PAA). This is a six position field used to capture information required for stores or plant account transactions.

l. M62613EQ1620 Cost Code (CC). This is a 12 position field used to report information needed for the preparation of reports that require detail beneath the level identified in the remainder of the accounting classification.

m. DOCNUMBER123456 - Document Number (DOCNO). This is a 15 position field used to identify the obligations assigned to each accounting classification.

n. XXXXXXXXXXXXX - Dollar Amount. This is a 12 position field identifying the dollar value of the transaction.

3. Items 1 - 5, 7, 9 - 10, 13 and 14 are mandatory fields that must be included on all vouchers citing Navy or Marine Corps funds.

Table 19-1 (continued)

**STANDARD ACCOUNTING LINE**  
**FOR**  
**AIR FORCE TRANSACTIONS**

1. Sample Air Force Appropriation:
  - a. Central Procurement: 57 9 3010 11 9 63 08 154272 002200 672300
  - b. Operations and Maintenance: 57 9 3400 30 9 67 12 111300 AB 592 672300
2. Explanation of Appropriation Elements (using the above sample):
  - a. 57 - Department. Two position code which identifies the department or government entity receiving the appropriation.
  - b. 9 - Program Year. One position code used for certain X year appropriations which require fiscal year accountability.
  - c. 3010 - Basic Symbol. Four position code that identifies the type of funds being used or major purpose of the appropriation.
  - d. 11 - Fund Code. Two position code that facilitates computer processing and is an element of the allotment code.
  - e. 9 - Fiscal Year. One position code used to identify year that funds were appropriated by congress.
  - f. 63 - Operating Agency. Two position code that identifies the high-level Air Force organizational unit. The operating agency with the allotment serial number (para 7) or operating budget account number (para 8) equates to the Army allotment serial number.
  - g. 08 - Allotment Serial Number. Two position code synonymous with Army allotment serial number when paired with the operating agency code (para 6) that identifies specific funding points.
  - h. 12 - Operating Budget Account Number. Two position code synonymous with Army allotment serial number when paired with the operating agency code (para 6) that identifies specific funding points.
  - i. 154272 - Budget Program Activity. Six position code that identifies major budget programs and activities (similar to Army AMS code).

Table 19-2

- j. 111300 - Responsibility Center/Cost Center. Six position code that identifies Air Force organizations, subordinate units, levels of responsibility and related cost accounts.
- k. 002200 - Major Program. Six position code to identify major elements of weapon system used with procurement appropriations.
- l. AB - Budget Activity. Two position code to identify mission oriented and support programs.
- m. 592 - Element of Expense/Investment. Three or five digit code used in budget preparation and accounting systems to identify the nature of services and item acquisition, immediate consumption (expense) or capitalization (investment). Similar to Army element of resource.
- n. 672300 - Accounting and Disbursing Station Number. Six position code that identifies the activity responsible for performing the official accounting reporting for the funds. Comparable to Army fiscal station number.

Table 19-2 (continued)

**ACCOUNTING LINE**  
**INFORMATION**  
**FOR TI 97 FUNDS**

1. For TI 97 vouchers, a four position subhead or limit is required for each transaction. The subhead or limit identifies the specific type of funds being used. This is essential for TI 97 funds as funds are allocated throughout DoD and cannot be identified by FSN.

2. Listed below are standard format samples of TI 97 appropriations for each service

a. TI 97 with Navy or Marine Corps limitation. See Table 19-1 for explanation of the Navy or Marine Corps appropriation elements.

AA 97 9 0100 1104 222 62613 0 062613 2D 0EQ162 M62613EQ162 0 DOCNUMBER123456  
XXXXXXXXXXXXXX

b. TI 97 with Air Force limitation. See Table 19-2 for explanation of the Air Force appropriation elements.

97 9 0100 1102 11 9 63 08 154272 00200 672300

c. TI 97 with Defense Agency limitation:

(1) Example:

97 9 0100 1120 WH 1234 325796.BD 26FB DOCNUMBER 123456

(2) Explanation of the Defense Agency appropriation elements:

(a) 97 - Department

(b) 9 - Fiscal Year

(c) 0100 - Basic Symbol

(d) 1120 - Subhead/limit

(e) WH - Agency Accounting Office (AAO), identifies accounting office that reports agency-level accounting information.

(f) 1234 - DSSN

(g) 325796.BD - AMSCO/Project Account

(h) 26FB - EOR

Table 19-3

- (i) DOCNUMBER - Standard Document Number
- (j) 123456 - FSN

Table 19-3 (continued)

**SAMPLE MEMORANDUM FOR NOTIFICATION OF REJECTED TFO**

{PRIVATE }(Letterhead)

OFFICE SYMBOL:

MEMORANDUM FOR:

SUBJECT: Notification of Rejected TFO Voucher

1. Reference: RCS CSCFA-110 Report from (enter DSSN) citing cycle identification number (enter number).
2. Following transactions furnished via reference are hereby rejected for reasons indicated and will be reported to DFAS-IN at month-end.

| DOV No. | Amount | Reasons |
|---------|--------|---------|
|---------|--------|---------|

(Signature Block)

Encl

Figure 19-1

**SAMPLE MODIFIED**  
**TRANSPORTATION PAYMENTS**  
**TRANSACTIONS REPORT**

{PRI PCN:HBR-582 ACCT-DT:920921 MODIFIED TRANSPORTATION TRANSACTIONS US ARMY DSSN 5052  
 VAT  
 E }

PAGE: 1 STATION 005073 AUTOVON 699-2482, COMM (317)542-2482  
 PREPARED: 920919-2121 TRANSACTIONS FOR OTHERS (TFO)

| DPT | F<br>Y | BSYM           | LIMIT | P<br>Y | OA | R<br>D | ALOT           | PROJ | SUBP | OBJ | STATION | AMOUNT      | TL<br>NR | DOC<br>TYP | D O<br>VOUCH | DOCUMENT NR | ORD-NBR/APC |  |
|-----|--------|----------------|-------|--------|----|--------|----------------|------|------|-----|---------|-------------|----------|------------|--------------|-------------|-------------|--|
| 21  | 3      | 2065           | 0000  | 0      | 18 | 0      | 1005           | 5198 | 9265 |     | 005073  | 576.40      | M3       | GBL        | 468504       | D 0677646   | 5NXX07628   |  |
| 21  | 3      | 2065           | 0000  | 0      | 18 | 0      | 1005           | 5198 | 9265 |     | 005073  | 595.70      | M3       | GBL        | 469115       | D 0677667   | 5NXX09440   |  |
| 21  | 2      | 2060           | 0000  | 0      | 18 | 0      | 1005           | 2H51 | 1000 |     | 005073  | 1,038.90    | M3       | GBL        | 599308       | QP 0370120  |             |  |
| 21  | 3      | 2060           | 0000  | 0      | 18 | 0      | 1005           | 2F31 | 1100 |     | 005073  | 379.50      | M3       | GBL        | 186239       | TP 0855949  | 183013      |  |
|     |        | DOC TYPE GBL   |       |        |    |        | DOCUMENT COUNT |      |      | 4   | TOTAL   | 2,590.56 *  |          |            |              |             |             |  |
| 21  | 3      | 2065           | 0000  | 0      | 18 | 0      | 1005           | Z04Y | 8100 |     | 005073  | 10.95       | M3       | TR         | 729789       | B 3037474   |             |  |
| 21  | 3      | 2060           | 0000  | 0      | 18 | 0      | 1005           | 1A60 | 1100 |     | 005073  | 636.30      | M3       | TR         | 729493       | B 3037498   | 147 TAA     |  |
|     |        | DOC TYPE TR    |       |        |    |        | DOCUMENT COUNT |      |      | 2   | TOTAL   | 647.25 *    |          |            |              |             |             |  |
|     |        | STATION 005073 |       |        |    |        | DOCUMENT COUNT |      |      | 6   | TOTAL   | 3,237.81 ** |          |            |              |             |             |  |

Figure 33-3.

*Completion instructions*

1. Accounting classification.
2. Dollar amount.
3. Transmittal letter number.
4. Document type (GBL, TR, Meal Ticket).
5. Disbursing Office Voucher Number.
6. Document number.
7. Order number/Accounting Processing Code.

Figure 19-2

**{PRIVATE } COMPLETION INSTRUCTIONS FOR FIGURES 19-3, 4, AND 5**

1. Disbursing office voucher number (Reference number 3)
2. Date of disbursement. (Reference number 3)
3. Document number (block 3, 4, or 5 depending on the type of document in question).  
(Accountable station may attach list by voucher number, disbursement date, cycle Id, accounting classification or dollar amount or simply attach annotated copy of HBR 582.)
4. Dollar amount of item in question. (Reference number 3)
5. Name of the person requesting the information, phone number, and FSN.
6. Accounting classification from document. (Reference number 3)
7. Information requested (block 10 through 16, depending on the type of information requested).
8. The return address of the office requesting the information.



## SAMPLE DD FORM 870

|   |  |  |
|---|--|--|
| {PRIVATE }REQUEST FOR FISCAL INFORMATION CONCERNING<br>TRANSPORTATION<br>REQUESTS, BILLS OF LADING, AND MEAL TICKETS            |  | DATE<br>28 NOV 98  |
| SECTION A - DOCUMENT DESCRIPTION  |  |  |
| 1. DO VOUCHER NUMBER<br><br>704322  | 2. DO OR ACCOUNTING DATE<br><br>05/98                              | 3. TRANSPORTATION REQUEST NUMBER<br>(Include prefix)<br>V5964776                                 |
| 4. BILL OF LADING NUMBER (Include prefix)   | 5. MEAL TICKET NUMBER (Include prefix)                             | 6. AMOUNT<br>\$135.00  |
| 7. TO<br><br>DIRECTORATE FOR TRANSPORTATION PAYMENTS<br>ACCOUNTING DIVISION<br>ATTN: DFAS-IN/RTE<br>INDIANAPOLIS, IN 46249-0466 |  | 8. ACCOUNTING CLASSIFICATION (Include Station Number)<br><br>21X4992.076A 6A-1234<br><br>S33-333 |
| 9. FISCAL OFFICER Point of Contact  |  |  |
| a. TYPED NAME<br>B. DOE   | b. GRADE<br>GS-11  | c. SIGNATURE   |
| SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE (X appropriate box(es) below)                                     |  |  |
| 10. <input type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND/OR OFFICER (Include ZIP Code)                      |  | 11. <input type="checkbox"/> ACCOUNTING CLASSIFICATION (Include Station Number)                  |
| 12.   |  | 13. <input type="checkbox"/> TRAVELER OR ITEMS SHIPPED   |
| 14. <input type="checkbox"/> AUTHORITY FOR SHIPMENT OR TRAVEL (Special Order NO., Contract NO., etc.)                           | 15. <input checked="" type="checkbox"/> OTHER<br><br>COMPLETE FILE |  |
| 16. FILM NUMBER   |  |  |
| 17. ACCOUNTING OFFICER, USAFAC  |  |  |
| a. TYPED NAME   | b. SIGNATURE   | c. DATE FORWARDED  |
| 18. TRANSPORTATION OFFICER  |  |  |
| a. TYPED NAME   | B. SIGNATURE   | c. DATE FORWARDED  |
| 19.   |  |  |
| RETURN ADDRESS OF OFFICE<br>REQUESTING INFORMATION  |  |  |

Figure 19-3

**SAMPLE DD FORM 870**

|   |  |  |
|---|--|--|
| {PRIVATE }REQUEST FOR FISCAL INFORMATION CONCERNING<br>TRANSPORTATION<br>REQUESTS, BILLS OF LADING, AND MEAL TICKETS  |  | DATE<br>28 NOV 98  |
| SECTION A - DOCUMENT DESCRIPTION  |  |  |
| 1. DO VOUCHER NUMBER<br><br>123456  | 2. DO OR ACCOUNTING DATE<br><br>05/98                          | 3. TRANSPORTATION REQUEST NUMBER<br><i>(Include prefix)</i>  |
| 4. BILL OF LADING NUMBER <i>(Include prefix)</i><br>PP 456789   | 5. MEAL TICKET NUMBER <i>(Include prefix)</i>                  | 6. AMOUNT<br>\$540.00  |
| 7. TO<br><br>DIRECTORATE FOR TRANSPORTATION PAYMENTS<br>ACCOUNTING DIVISION<br>ATTN: DFAS-IN-RTE<br>INDIANAPOLIS, IN 46249-0466   |  | 8. ACCOUNTING CLASSIFICATION <i>(Include Station Number)</i><br><br>2132065.0000 32-1469<br><br>P5198 S12102 |
| 9. FISCAL OFFICER Point of Contact  |  |  |
| a. TYPED NAME<br>A. DOE   | b. GRADE<br>GS-11  | c. SIGNATURE   |
| SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE <i>(X appropriate box(es) below)</i>  |  |  |
| 10. <input type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND/OR OFFICER <i>(Include ZIP Code)</i>   |  | 11. <input type="checkbox"/> ACCOUNTING CLASSIFICATION <i>(Include Station Number)</i>                       |
| 12. <div style="text-align: center;">                     • •<br/>                     • •                 </div>   |  | 13. <input type="checkbox"/> TRAVELER OR ITEMS SHIPPED   |
| 14. <input type="checkbox"/> AUTHORITY FOR SHIPMENT OR TRAVEL<br><i>(Special Order NO., Contract NO., etc.)</i>   | 15. <input checked="" type="checkbox"/> OTHER<br>COMPLETE FILE |  |
| 16. FILM NUMBER   |  |  |
| 17. ACCOUNTING OFFICER, USAFAC  |  |  |
| a. TYPED NAME   | b. SIGNATURE   | c. DATE FORWARDED  |
| 18. TRANSPORTATION OFFICER  |  |  |
| a. TYPED NAME   | B. SIGNATURE   | c. DATE FORWARDED  |
| 19. <div style="text-align: center;">                     • •<br/>                     RETURN ADDRESS OF OFFICE<br/>                     REQUESTING INFORMATION<br/>                     • •                 </div> |  |  |

DD Form 870, FEB 87

Previous editions are obsolete.

★U.S. GPO: 1987-181-032/60643

150/037

Figure 19-4

**SAMPLE DD FORM 870**

|   |  |  |
|---|--|--|
| {PRIVATE }REQUEST FOR FISCAL INFORMATION CONCERNING<br>TRANSPORTATION<br>REQUESTS, BILLS OF LADING, AND MEAL TICKETS            |  | DATE<br>28 NOV 98  |
| SECTION A - DOCUMENT DESCRIPTION  |  |  |
| 1. DO VOUCHER NUMBER<br><br>899100  | 2. DO OR ACCOUNTING DATE<br><br>05/98                              | 3. TRANSPORTATION REQUEST NUMBER<br>(Include prefix)   |
| 4. BILL OF LADING NUMBER (Include prefix)<br>PP 456789  | 5. MEAL TICKET NUMBER (Include prefix)<br>DAD 580789               | 6. AMOUNT<br>\$13.00   |
| 7. TO<br><br>DIRECTORATE FOR TRANSPORTATION PAYMENTS<br>ACCOUNTING DIVISION<br>ATTN: DFAS-IN-RTE<br>INDIANAPOLIS, IN 46249-0466 |  | 8. ACCOUNTING CLASSIFICATION (Include<br>Station Number)<br><br>9730100.6008 08-8780<br><br>P3430 S12102 |
| 9. FISCAL OFFICER Point of Contact  |  |  |
| a. TYPED NAME<br>C. DOE   | b. GRADE<br>GS-11  | c. SIGNATURE   |
| SECTION B - INFORMATION REQUESTED ON DOCUMENT DESCRIBED ABOVE (X appropriate box(es)<br>below)                                  |  |  |
| 10. <input type="checkbox"/> COMPLETE NAME AND ADDRESS OF ISSUING OFFICE AND/OR OFFICER (Include ZIP Code)                      |  | 11. <input type="checkbox"/> ACCOUNTING CLASSIFICATION<br>(Include Station Number)                       |
| 12.<br><br>• •<br><br>• •   |  | 13. <input type="checkbox"/> TRAVELER OR ITEMS SHIPPED   |
| 14. <input type="checkbox"/> AUTHORITY FOR SHIPMENT OR<br>TRAVEL<br>(Special Order NO., Contract NO., etc.)                     | 15. <input checked="" type="checkbox"/> OTHER<br><br>COMPLETE FILE | 16. FILM NUMBER  |
| 17. ACCOUNTING OFFICER, USAFAC  |  |  |
| a. TYPED NAME   | b. SIGNATURE   | c. DATE FORWARDED  |
| 18. TRANSPORTATION OFFICER  |  |  |
| a. TYPED NAME   | B. SIGNATURE   | c. DATE FORWARDED  |
| 19.<br><br>• •<br><br>RETURN ADDRESS OF OFFICE<br>REQUESTING INFORMATION<br><br>• •   |  |  |

DD Form 870, FEB 87

Previous editions are obsolete.

★U.S. GPO: 1987-181-032/60643

150/037

Figure 19-5

**SAMPLE MEMORANDUM FOR REJECTED TRANSACTION NOTIFICATION**

{PRIVATE }DEFENSE FINANCE AND ACCOUNTING SERVICE  
INDIANAPOLIS CENTER  
INDIANAPOLIS, INDIANA 46249-0001

DFAS-IN/RTEA

MEMORANDUM FOR Fiscal Station \_\_\_\_\_

SUBJECT: Transaction for Others (TFO)

1. Your station has been charged via the TFO reporting system by Directorate for Transportation Operations on transmittal number \_\_\_\_\_ for documents \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ in the amount of \$\_\_\_\_\_.

2. These charges will be cited on the Modified Transportation Transactions Listing (HBR 582) as document number(s) \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_.

3. Authorization for billing your accounting activity is one of the following:

\_\_\_ GBL citing limit \_\_\_\_\_

\_\_\_ GBL (original/supplemental)

\_\_\_ Letter from station \_\_\_\_\_

\_\_\_ Letter from FAO \_\_\_\_\_

\_\_\_ Orders \_\_\_\_\_

\_\_\_ SF 1200 \_\_\_\_\_

\_\_\_ AO/Allotment Serial Number \_\_\_\_\_

\_\_\_ Other \_\_\_\_\_

4. Point of contact is \_\_\_\_\_, DSN \_\_\_\_\_, commercial \_\_\_\_\_.

FOR THE DIRECTOR OF TRANSPORTATION PAYMENTS:

CYNARA STRONG  
C, Ledgers & Reports Branch  
Accounting Division

Encl

Figure 19-6

**SAMPLE MEMORANDUM FOR NOTIFICATION OF ADJUSTMENTS PROCESSED**

**{PRIVATE }DEFENSE FINANCE AND ACCOUNTING SERVICE  
INDIANAPOLIS CENTER  
INDIANAPOLIS, INDIANA 46249-0001**

DFAS-IN/RTEA

MEMORANDUM FOR \_\_\_\_\_

SUBJECT: Incomplete/Incorrect Accounting Classification

1. Reference the enclosed copy of \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ which is furnished in lieu of the possible missing fiscal copy.
2. The accounting classification cited on this original transportation document failed to include the applicable station number and has been adjusted by this operation based on communication with the issuing office.
3. Questions concerning this transportation charge may be directed to the issuing transportation office.
4. Point of contact is \_\_\_\_\_, DSN \_\_\_\_\_, commercial \_\_\_\_\_.

FOR THE DIRECTOR OF TRANSPORTATION PAYMENTS:

CYNARA G. STRONG  
C, Ledgers & Reports Branch  
Accounting Division

1 Encl(s)

CF:

Figure 19-7

**SAMPLE MEMORANDUM FOR REQUESTING TRANSPORTATION INFORMATION**

**{PRIVATE }DEFENSE FINANCE AND ACCOUNTING SERVICE  
INDIANAPOLIS CENTER  
INDIANAPOLIS, INDIANA 46249-0001**

DFAS-IN/RTEA

MEMORANDUM FOR Transportation Officer

SUBJECT: Incomplete/Incorrect Accounting Classification

1. Reference the enclosed copy of \_\_\_\_\_ which was issued by your transportation office.
2. Station \_\_\_\_\_ has rejected transportation charges from cycle number \_\_\_\_\_ because of an incomplete/incorrect accounting classification and station number cited on the document.
3. We request you review this transportation document and furnish Transportation Operations with the applicable and complete accounting classification and station number.
4. Please return a copy of this letter with the above requested information NLT 30 days from the above date.
5. Point of contact is \_\_\_\_\_, DSN \_\_\_\_\_, commercial \_\_\_\_\_.

FOR THE DIRECTOR OF TRANSPORTATION PAYMENTS:

CYNARA G. STRONG  
C, Ledgers & Reports Branch  
Accounting Division

Encl

Figure 19-8

**SAMPLE MEMORANDUM FOR NOTIFYING FSN OF REJECT ACTIONS TAKEN**

**{PRIVATE }DEFENSE FINANCE AND ACCOUNTING SERVICE  
INDIANAPOLIS CENTER  
INDIANAPOLIS, INDIANA 46249-0001**

DFAS-IN/RTEA

MEMORANDUM FOR Fiscal Station \_\_\_\_\_

SUBJECT: Information Regarding TFO Rejects

1. In answer to your letter dated \_\_\_\_\_ (copy enclosed) concerning TFO rejects, we submit the following information shown below in the appropriately marked box:

☐ a. We have reviewed your TFO reject, cycle # \_\_\_\_\_, in the amount of \$ \_\_\_\_\_, and the transaction is being charged back to your station as an OA-90 (TFO).

- Documents cite your station.

- Orders cite your station.

- Contact the issuing Transportation Officer and have a correction sent to DFAS-IN with your notification of rejection.

- Individual vouchers do not balance with amount on our uncleared listing.

- Copy of documents and/or 110 Report enclosed per your request.

☐ b. We have accepted your rejection, cycle # \_\_\_\_\_, in the amount of \$ \_\_\_\_\_.

☐ c. In regards to your TFO rejection for \$ \_\_\_\_\_ on cycle # \_\_\_\_\_, we have accepted your rejection and have taken action to rebill (FSN) \_\_\_\_\_

☐ d. Other

2. Point of contact is \_\_\_\_\_, DSN \_\_\_\_\_, commercial \_\_\_\_\_.

FOR THE DIRECTOR OF TRANSPORTATION PAYMENTS:

CYNARA STRONG  
C, Ledgers & Reports Branch  
Accounting Division

Encl

Figure 19-9